## Abstract of Disclosure

Dot characteristic points are first extracted from M-level image data by the dot characteristic point extracting device. A dot area identifying device subsequently identifies a dot area based on the results of the extraction carried out by the dot characteristic point extracting device. When the image attribute determination is completed, a parameter setting unit sets N-level conversion parameters based on the results of the determination carried out by the dot area identifying device. Consequently, N-level conversion takes place using the N-level conversion parameters appropriate for a dot area. Therefore, N-level conversion in which the occurrence of moire is prevented may be carried out regarding dot areas.